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June 6 , 2007

The Honorable Kenneth Boagni, Jr., City Judge
Opelousas City Court
Post Office Box 1999
Opelousas, Louisiana 70571

Dear Judge Boagni:

We applied our *Checklist of Best Practices in Government* in providing advisory services for the City Court of Opelousas' (court) business office. This letter contains our recommendations resulting from our assessment of the current procedures and practices of the court's business office.

Our recommendations are intended to improve controls over financial operations, provide advice in implementing good business practices, and ensure compliance with state laws. However, management of the court should consider the cost of implementing our recommendations compared to the benefits they will provide. The response from management of the court is included in Attachment 1 of this letter.

This assessment is substantially less in scope than an audit conducted in accordance with generally accepted auditing standards; therefore, we are not offering an opinion on the court's financial statements or system of internal control nor assurance as to compliance with laws and regulations.

The following are the recommendations resulting from our advisory services:

Written Procedures

We recommend that formal written procedures be prepared for the various business functions of the court. Formal written office procedures ensure a clear understanding of what should be done, how it should be done, who should do it, and when it should be done and ensure that procedures followed meet management's expectations. Also, written procedures aid in the continuity of operations and for cross-training of staff.

We suggest, at a minimum, that written procedures be prepared for the following:

1. Preparing, adopting, monitoring, and amending the budget
2. Purchasing materials and supplies, including the checks and balances to ensure compliance with the public bid law
3. Processing, reviewing, and approving disbursements

4. Receiving, recording, and preparing deposits for cash receipts
5. Processing, reviewing, and approving time/attendance records and payroll, including leave taken and overtime worked
6. Recording, tagging, and safeguarding capital assets
7. Accounting for and processing traffic and misdemeanor tickets/citations
8. Processing and determining costs for civil suits filed with the court
9. Backing up and storing computer files

Criminal Division - Traffic/Misdemeanor Tickets

Neither the Opelousas Police Department (OPD) nor the Opelousas City Court (OCC) are accounting for the numerical sequence of traffic/misdemeanor tickets. Without an accounting, there is no way to determine whether citations were issued or if tickets were lost or voided. Proper accounting for traffic/misdemeanor tickets is important to ensure (1) collecting traffic fees or taking appropriate action for nonpayment; (2) complying with Louisiana laws; and (3) preventing misappropriation of assets.

Although both the OPD and OCC use the same computer software to track tickets, the two systems are not integrated or linked together. Therefore, work entering citations into the respective systems are duplicated. OPD employees enter all citations issued into their system and then give the citations to OCC and its employees enter the citations into their system.

We recommend that the OPD and OCC systems be integrated to eliminate the duplication of work and to allow for a proper accounting of the numerical sequence of traffic/misdemeanor tickets. We suggest the following to properly coordinate the two systems:

1. Require the OPD to enter the ticket numbers and the police officer name in the system when a book of tickets is issued to a police officer
2. Require the OPD to enter the information from the citations (date issued, name of offender, and violation) returned by police officers
3. Restrict the OPD's access rights to the information contained in numbers 1 and 2 previously listed
4. Allow the police officers "read rights" to all other fields in the system
5. Allow the OCC "read rights" to the OPD fields and access rights to all other fields
6. Require the OPD and OCC to account for the numerical sequence of all citations issued and the final disposition of those citations monthly

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Civil Division - Bank Deposits

We recommend that receipts for civil suit filing fees be deposited daily. Currently, a deposit is made every Monday for fees collected during the prior week.

Financial Accounting/Reporting

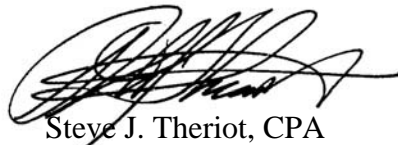
We recommend that fines and fees received and subsequently remitted to other governments (e.g., City of Opelousas, district attorney, indigent defender, city marshal, et cetera) be accounted for and reported in an agency fund instead of the General Fund (see GASB Codification Section 1300.114). Agency funds are used to report resources held by the court in a purely custodial capacity. The agency fund will involve only the receipt, temporary investment, and remittance of fines and fees to the other governments and to the court's General Fund (for those fees statutorily due or earned by the court).

Disaster Recovery/Business Continuity Plan

We recommend that a formal written disaster recovery/business continuity plan be prepared and tested/revised annually. Having a formal written plan is a good business practice as it will provide the steps to be performed to continue the court's operations in the event of a natural disaster, fire, or terrorist attack. Also, we suggest that the plan be coordinated with the City of Opelousas.

I trust this information will assist you in the efficient and effective operations of the court. Please contact me at (225) 339-3800 should you have any questions or if we can assist you in the future.

Sincerely,



Steve J. Theriot, CPA
Legislative Auditor

RLT:GM:JSI:dl

Attachment

OPLCC07

cc: Mr. Ronnie Leger, Court Administrator

Management's Response



Kenneth Boagni, Jr.
Judge
Ronnie Leger
Clerk/Judicial Administrator
Telephone
948-2570 - City Court
948-2575 - Fax

Civil, Criminal,
Traffic
and
Juvenile Jurisdiction

City Court of Opelousas

IN AND FOR WARD ONE
ST. LANDRY PARISH
P.O. BOX 1999

Opelousas, Louisiana
70571-1999

May 24, 2007

Opelousas City Court's Response to
Advisory Recommendations from the
Legislative Auditor

Mr. Steve J. Theriot, CPA
Legislative Auditor
P.O. Box 94397
Baton Rouge, Louisiana 70804-9397

Re: Response

Dear Mr. Theriot:

Opelousas City and Ward One Court's management and staff wish to thank you and your Staff for the exemplary way in which your auditors conducted themselves while here at Opelousas City Court. Your assistants never interrupted our work force, and always exercised patience in obtaining files and/or information. As a result, their presence was barely noticed, and they did not interrupt our daily routine and operations. Please thank your assistants for us. We really appreciate their demeanor and cooperation while conducting their survey. Also, our thanks to you for providing this advisory service to us.

We were delighted that your assessment of our procedures and practices, found no wrong doing on our part.

We will reply to the suggestions made by your staff in the same order they are listed in your letter.

Written Procedures

We think that the recommendations are excellent and the reasoning is sound. We have been doing this job with the same people in place for so many years it was just never necessary for us to reduce procedures to writing.

While we realize that formulating, preparing and adopting written procedures for all the nine items you listed may take a while to complete, be advised that we have already started implementing the changes.

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Traffic/Misdemeanor Tickets

You suggest that Opelousas City Court require the Opelousas Police Department to do certain things, in an attempt to account for each ticket issued to an individual officer.

First of all, since the Opelousas Police Department has an elected Chief Of Police, we are not sure we can require them to do anything. They have always handled the traffic tickets and citations.

We do agree, that, if possible, it would be a benefit of both departments to keep track of these tickets. The job, however, of keeping tabs on each ticket or citation given to each officer, and, the follow up to any missing tickets, would seem to be a full time and monumental job. This job has always been under the control of the elected Police Chief.

We will meet with the Chief Of Police concerning this matter and see what can be implemented.

Judge Boagni has brought the problem of accounting for traffic tickets and citations to the attention of all City Judges at the Annual State Meetings. Only a handful of the City Judges monitor the issuing of tickets.

Some of the larger municipalities do print and distribute tickets to the Police Department, and most have a person or persons assigned specifically for that job.

You suggest that the two departments be linked together by computers, so we can avoid duplication and/or have "read rights" with each other.

We have had our computer experts look into a link up, but, they have never been able to guarantee the safety of our information with such a link up. They have cautioned us about such a link up, as they feel we have a very secure system at present.

Civil Division – Bank Deposits

Judge Kenneth Boagni, Jr., has Ordered that the daily collection for the Civil department be sent down to the Criminal Division daily to be included with the Criminal Daily Deposit, which is then dropped in the bank's night deposit every working evening.

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Financial Accounting/Reporting

Opelousas City Court has one CPA Firm as our bookkeepers and another CPA Firm who actually audits us annually. We will meet with both firms concerning your recommendations in this field.

Disaster Recovery/Business Continuity Plan

While we agree that having this plan in writing would be beneficial, we are having a difficult time with the initial planning. Our first stumbling block has been to find a suitable building with the capacity to house our Court and the supporting staff and housing our City Marshal.

We have contacted other city courts looking for such a plan as a guide, however, none of the contacted courts have a plan at this time.

We are still working on it, however, and plan to seek a meeting with the City Administration to possibly coordinate a plan with them. We could probably use District Court facilities as a Courtroom, however, this would not accommodate our support staff.

We look forward to implementing all of the above. We are always working towards a more efficient and effective Court operation.

Again, thank you for your suggestions.

Sincerely,


Ronnie Leger
Clerk/Judicial Administrator

RL:lm